

ABSTRACT

A floating gate and a fabricating method of the same.
A semiconductor substrate is provided. A gate dielectric
layer and a conducting layer are sequentially formed on the
5 semiconductor substrate. A patterned hard mask layer having
an opening is formed on the conducting layer, wherein a portion
of the conducting layer is exposed through the opening. A
spacer is formed on the sidewall of the opening. The patterned
hard mask layer is removed. A conducting spacer is formed on
10 the sidewall of the spacer. The exposed conducting layer and
the exposed gate dielectric layer are sequentially removed.